

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

SB 151 – HB 495

February 20, 2009

SUMMARY OF BILL: Creates the State Veterans' Burial Assistance Fund to be administered by the Commissioner of Veterans' Affairs. Such Fund shall consist of funds received by the U. S. Department of Veteran's Affairs for plot allowances for the burial of veterans and dependents in state veterans cemeteries, any state appropriations, and private donations.

ESTIMATED FISCAL IMPACT:

Other Fiscal Impact – Transfers approximately \$392,700 in reimbursements received from the Federal Government and currently deposited into the General Fund to the newly created State Veterans' Burial Assistance Fund.

Assumptions:

- Currently the state expends \$300 from the General Fund for each veteran buried in a state veterans' cemetery. The General Fund is reimbursed for such expenditures by the U.S. Department of Veteran's Affairs.
- The state expends and receives approximately \$392,700 to pay for these burials on an annual basis.
- Under the provisions of this bill, the reimbursement of such funds received from the U. S. Department of Veteran's Affairs would go into a separate fund.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, reading "James W. White".

James W. White, Executive Director

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